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POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

<u> </u>				
I hereb	y revoke all previous powers of attorney ( ₹ 3.73(b).	given in the ap	plication identified in the	attached statement under
I hereb	y appoint:	Marie Manager (1997)		<del>rendinniliga ya za zi zi inilia ya za za zi zi zi zi za za zi </del>
X P	ractifloners associated with the Customer Number:	28101		*
OR				
Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):				
	Name:	Registration Number	Name	Registration Number
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as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 GFR 3.73(b).				
Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:				
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Limite	The state of the s		<del></del>	A CONTRACTOR OF THE CONTRACTOR
Assignee Name and Address:				
Sound Design Technologies, Ltd.				
970 Fraser Drive				
Burlington, Ontario, Canada L7R 3Y3				
A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be				
filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee,				
and must identify the application in which this Power of Attorney is to be filed.				
SIGNATURE of Assignee of Record				
The individual whose signature and title is supplied below is authorized to act on behalf of the assignee				
Signature	V.M. Koane		Date	Nou4/07
Name	Ian Roane <sup>t</sup>	THE PROPERTY OF THE PARTY OF TH	Telephor	ne 905-632-2999 (ext. 3062)
Tille	President/CEO	*		<u> </u>
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